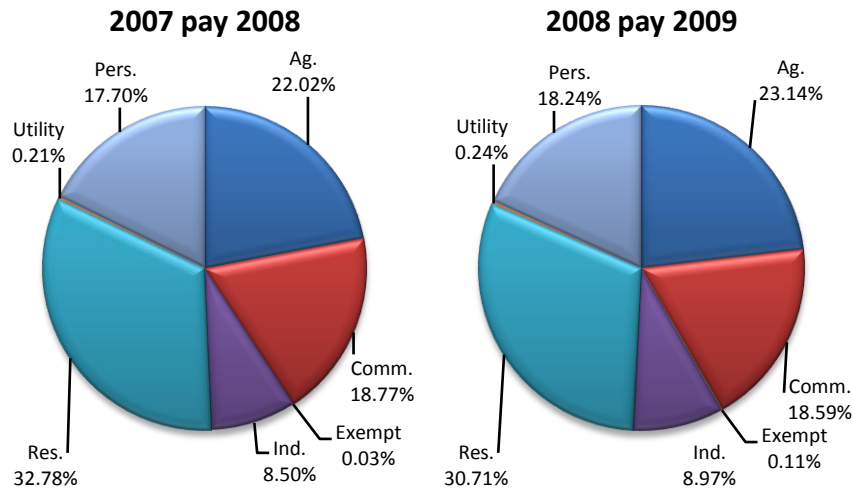


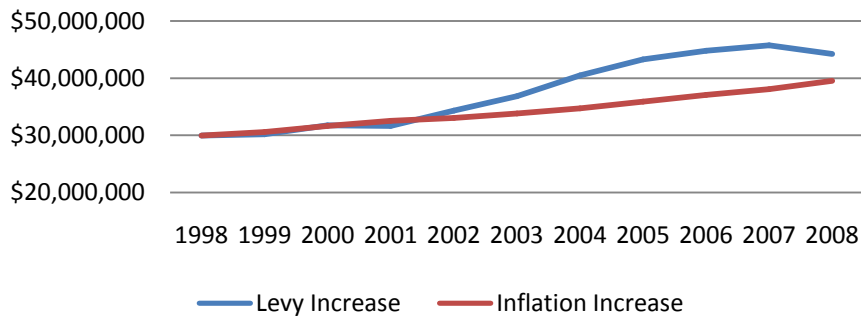
Cass County

Who pays property taxes?



Values show the percentage of net taxes due by major property class.

How much has spending changed?

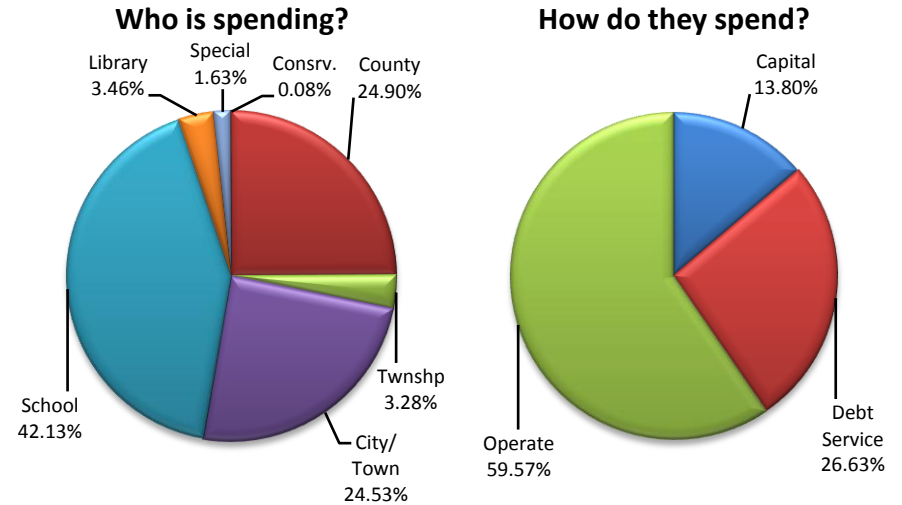


Recent Debt Issued

| Year | Unit Name | Issue Type | Total Cost |
|--|-----------|------------|------------|
| No New Debt Reported Since 2006/2007 Tax Summary | | | |

Department of Local Government Finance
December 2009

Who spends property taxes and how?



| Unit Name | 2008 Levy | 2009 Levy | %Change |
|--|---------------------|---------------------|---------------|
| STATE UNIT | \$33,377 | \$0 | -100.0% |
| CASS COUNTY | \$9,581,843 | \$8,278,139 | -13.6% |
| ADAMS TOWNSHIP | \$21,500 | \$22,647 | 5.3% |
| BETHLEHEM TOWNSHIP | \$28,954 | \$29,914 | 3.3% |
| BOONE TOWNSHIP | \$39,665 | \$40,348 | 1.7% |
| CLAY TOWNSHIP | \$71,644 | \$75,180 | 4.9% |
| CLINTON TOWNSHIP | \$45,710 | \$47,207 | 3.3% |
| DEER CREEK TOWNSHIP | \$43,251 | \$44,634 | 3.2% |
| EEL TOWNSHIP | \$298,647 | \$315,753 | 5.7% |
| HARRISON TOWNSHIP | \$66,923 | \$67,194 | 0.4% |
| JACKSON TOWNSHIP | \$37,392 | \$39,070 | 4.5% |
| JEFFERSON TOWNSHIP | \$29,441 | \$27,358 | -7.1% |
| MIAMI TOWNSHIP | \$122,722 | \$193,137 | 57.4% |
| NOBLE TOWNSHIP | \$52,262 | \$56,798 | 8.7% |
| TIPTON TOWNSHIP | \$31,408 | \$32,953 | 4.9% |
| WASHINGTON TOWNSHIP | \$92,401 | \$96,687 | 4.6% |
| LOGANSPOUT CIVIL CITY | \$7,702,260 | \$7,602,311 | -1.3% |
| GALVESTON CIVIL TOWN | \$247,781 | \$229,886 | -7.2% |
| ONWARD CIVIL TOWN | \$8,976 | \$8,990 | 0.2% |
| ROYAL CENTER CIVIL TOWN | \$158,456 | \$172,131 | 8.6% |
| WALTON CIVIL TOWN | \$138,122 | \$143,214 | 3.7% |
| PIONEER REGIONAL SCHOOL CORPORATION | \$3,527,069 | \$2,019,038 | -42.8% |
| SOUTHEASTERN SCHOOL CORPORATION | \$5,548,775 | \$2,739,329 | -50.6% |
| LOGANSPOUT COMMUNITY SCHOOL CORPORATION | \$13,364,722 | \$8,709,575 | -34.8% |
| CASTON SCHOOL CORPORATION | \$1,250,178 | \$536,602 | -57.1% |
| LOGANSPOUT-CASS PUBLIC LIBRARY | \$889,262 | \$920,225 | 3.5% |
| ROYAL CENTER PUBLIC LIBRARY | \$71,382 | \$73,809 | 3.4% |
| WALTON PUBLIC LIBRARY | \$163,379 | \$154,936 | -5.2% |
| CASS COUNTY SOLID WASTE MANAGEMENT DISTR | \$0 | \$0 | 0.0% |
| LOGANSPOUT/CASS CO. AIRPORT AUTHORITY | \$531,243 | \$541,482 | 1.9% |
| ROCK CREEK CASS-CARROLL CONSERVANCY DIST | \$34,591 | \$26,005 | -24.8% |
| Total | \$44,233,336 | \$33,244,552 | -24.8% |

Beginning in 2009, the state assumed some costs previously paid with property taxes, including the school general fund, child welfare levies, costs of juvenile incarceration in state facilities, state fair and forestry levies, health care for the indigent, pre-school special education levies and costs of police and fire pensions.